ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ –೧೬೧	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ೨೪, ಆಗಸ್ಟ್, ೨೦೨೬ (ಭದ್ರಪದ, ೦೨, ಶಕವರ್ಷ, ೧೯೪೮)	ಸಂಚಿಕೆ ೧೬೪
Volume - 161	BENGALURU, MONDAY, 24, AUGUST, 2026 (BHADRAPADA , 02, SHAKAVARSHA, 1948)	Issue 164

ಭಾಗ ೪

ಕೇಂದ್ರದ ವಿಧೇಯಕಗಳು ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ಕೇಂದ್ರದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಅಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರ ಸರ್ಕಾರದವರು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ಶಾಸನಬದ್ಧ ಆದೇಶಗಳು ಮತ್ತು ರಾಷ್ಟ್ರಪತಿಯವರಿಂದ ರಚಿತವಾಗಿ ರಾಜ್ಯ ಸರ್ಕಾರದವರಿಂದ ಪುನಃ ಪ್ರಕಟವಾದ ಆದೇಶಗಳು

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 27 ಕೇಶಾಪ್ರ 2026 ಬೆಂಗಳೂರು, ದಿನಾಂಕ:14.08.2026

ದಿನಾಂಕ: 06.08.2026 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE PREVENTION OF INSULTS TO NATIONAL HONOUR (AMENDMENT) ACT, 2026 (NO. 11 OF 2026) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—26 REGISTERED NO. DL—(N)04/0007/2003—26

भारत का राजपत्र
The Gazette of India

सी.जी.-डी.एल.-अ.-06082026-275246
CG-DL-E-06082026-275246

असाधारण
EXTRAORDINARY
भाग II — खण्ड 1
PART II — Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं॰ 26] नई दिल्ली, बृहस्पतिवार, अगस्त 06, 2026/श्रावण 15, 1948 (शक)
No. 26] NEW DELHI, THURSDAY, AUGUST 06, 2026/SRAVANA 15, 1948 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 6th August, 2026/*Sravana* 15, 1948 *(Saka)*

THE PREVENTION OF INSULTS TO NATIONAL HONOUR (AMENDMENT) ACT, 2026

NO. 11 OF 2026

[6*th August*, 2026.]

An Act further to amend the Prevention of Insults to National Honour Act, 1971.

BE it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

1. This Act may be called the Prevention of Insults to National Honour (Amendment) Act, 2026. Short title.

2. In the Prevention of Insults to National Honour Act, 1971, for section 3, the following section shall be substituted, namely:— Amendment of Act 69 of 1971.

Preventing or disturbing singing of National Anthem or National Song.

"3. Whoever, intentionally—

(*a*) prevents the singing of the National Anthem or the National Song; or

(*b*) causes disturbance to any assembly engaged in such singing,

shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both.".

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

UPLOADED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI–110002
AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI–110054.

GORAKHA NATH YADAVA Digitally signed by GORAKHA NATH YADAVA Date: 2026.08.06 22:22:55 +05'30'

MGIPMRND—494 GI—06.08.2026.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಕುಸುಮ ಆರ್.ವಿ.)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
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ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-50

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 28 ಕೇಶಾಪ್ರ 2026 ಬೆಂಗಳೂರು, ದಿನಾಂಕ:14.08.2026

ದಿನಾಂಕ: 06.08.2026 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE REGISTRATION OF BIRTHS AND DEATHS (AMENDMENT) ACT, 2026 (NO. 12 OF 2026) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—26 REGISTERED NO. DL—(N)04/0007/2003—26

भारत का राजपत्र
The Gazette of India

सी.जी.-डी.एल.-अ.-06082026-275249
CG-DL-E-06082026-275249

असाधारण
EXTRAORDINARY
भाग II — खण्ड 1
PART II — Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं॰ 27] नई दिल्ली, बृहस्पतिवार, अगस्त 06, 2026/श्रावण 15, 1948 (शक)
No. 27] NEW DELHI, THURSDAY, AUGUST 06, 2026/SRAVANA 15, 1948 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 6th August, 2026/*Sravana 15*, 1948 *(Saka)*

THE REGISTRATION OF BIRTHS AND DEATHS (AMENDMENT) ACT, 2026

No. 12 of 2026

[*6th August, 2026.*]

An Act further to amend the Registration of Births and Deaths Act, 1969.

BE it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Registration of Births and Deaths (Amendment) Act, 2026.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

18 of 1969.

Amendment of section 13.

2. In the Registration of Births and Deaths Act, 1969, in section 13, for sub-section (*3*), the following sub-sections shall be substituted, namely:—

'(*3*) Any birth or death of which delayed information is given to the Registrar after one year but within two years of its occurrence, shall be registered only on an order made by a District Magistrate or Sub-Divisional Magistrate or by an Executive Magistrate authorised by the District Magistrate, having jurisdiction over the area where the birth or death has taken place, after verifying the correctness of the birth or death and on payment of such fee as may be prescribed.

Explanation.—For the purposes of this sub-section, the expression "Executive Magistrate" means the Executive Magistrate appointed under sub-section (*1*) of section 14 of the Bharatiya Nagarik Suraksha Sanhita, 2023. 46 of 2023.

(*3A*) Any birth or death of which delayed information is given to the Registrar after two years of its occurrence, shall be registered only on an order made by a Judicial Magistrate of the first class, having jurisdiction over the area where the birth or death has taken place, after verifying the correctness of the birth or death and on payment of such fee as may be prescribed.'.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

UPLOADED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI–110002
AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI–110054.

GORAKHA NATH YADAVA Digitally signed by GORAKHA NATH YADAVA Date: 2026.08.06 22:34:18 +05'30'

MGIPMRND—495 GI—06.08.2026

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಕುಸುಮ ಆರ್.ವಿ.)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ
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ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-51

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 30 ಕೇಶಾಪ್ರ 2026 ಬೆಂಗಳೂರು, ದಿನಾಂಕ:18.08.2026

ದಿನಾಂಕ: 11.08.2026 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE SUPREME COURT (NUMBER OF JUDGES) AMENDMENT ACT, 2026 (NO. 14 OF 2026) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—26 REGISTERED NO. DL—(N)04/0007/2003—26

भारत का राजपत्र
The Gazette of India

सी.जी.-डी.एल.-अ.-11082026-275379
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असाधारण
EXTRAORDINARY
भाग II — खण्ड 1
PART II — Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं॰ 29] नई दिल्ली, मंगलवार, अगस्त 11, 2026/श्रावण 20, 1948 (शक)
No. 29] NEW DELHI, TUESDAY, AUGUST 11, 2026/SRAVANA 20, 1948 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 11*th August,* 2026/*Sravana* 20, 1948 *(Saka)*

The following Act of Parliament received the assent of the President on the 11th August, 2026 and is hereby published for general information:—

THE SUPREME COURT (NUMBER OF JUDGES) AMENDMENT ACT, 2026

No. 14 OF 2026

[11*th August*, 2026.]

An Act further to amend the Supreme Court (Number of Judges) Act,1956.

BE it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows: —

1. (*1*) This Act may be called the Supreme Court (Number of Judges) Amendment Act, 2026. Short title and commencement.

(*2*) It shall be deemed to have come into force on the 16th day of May, 2026.

55 of 1956.

2. In section 2 of the Supreme Court (Number of Judges) Act, 1956, for the word "thirty-three", the word "thirty-seven" shall be substituted. Amendment of section 2.

Repeal and savings.

3. (*1*) The Supreme Court (Number of Judges) Amendment Ordinance, 2026 is hereby repealed. Ord. 1 of 2026.

(*2*) Notwithstanding such repeal, anything done or any action taken under the Supreme Court (Number of Judges) Act, 1956 as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the said Act as amended by this Act. 55 of 1956.

DR. RAJIV MANI,
Secretary to the Govt. of India.

UPLOADED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI–110002
AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI–110054.

MGIPMRND—504GI(S4)—11-08-2026.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಕುಸುಮ ಆರ್.ವಿ.)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
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ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-52

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 31 ಕೇಶಾಪ್ರ 2026 ಬೆಂಗಳೂರು, ದಿನಾಂಕ:18.08.2026

ದಿನಾಂಕ: 13.08.2026 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE BANKERS' BOOKS EVIDENCE ACT, 2026 (NO. 15 OF 2026) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—26 REGISTERED NO. DL—(N)04/0007/2003—26

भारत का राजपत्र
The Gazette of India

सी.जी.-डी.एल.-अ.-13082026-275446
CG-DL-E-13082026-275446

असाधारण
EXTRAORDINARY
भाग II — खण्ड 1
PART II — Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं॰ 30] नई दिल्ली, बृहस्पतिवार, अगस्त 13, 2026/श्रावण 22, 1948 (शक)
No. 30] NEW DELHI, THURSDAY, AUGUST 13, 2026/SRAVANA 22, 1948 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 13*th August,* 2026*/Sravana* 22, 1948 *(Saka)*

The following Act of Parliament received the assent of the President on the 13th August, 2026 and is hereby published for general information:—

THE BANKERS' BOOKS EVIDENCE ACT, 2026
No. 15 OF 2026

[13*th August*, 2026.]

An Act to provide for law relating to evidence with respect to bankers' books and to align it with contemporary digital banking practices and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Bankers' Books Evidence Act, 2026.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. (*1*) In this Act, unless the context otherwise requires,—

(*a*) "bank" and "banker" mean—

(*i*) any company or corporation carrying on the business of banking;

(*ii*) any entity or class of entities operating in financial sector, to whose books the provisions of this Act shall have been extended as hereinafter provided;

(*iii*) any post office savings bank or money order office;

(*b*) "bankers' books" include ledgers, day-books, cash-books, account books and all other records used in the ordinary course of business of the bank, whether kept in written or physical form or stored in any form of data storage mechanisms such as electronic or digital form, or otherwise, either onsite or at any offsite or virtual or cloud location, including a back-up or disaster recovery site, or both;

(*c*) "certified copy", in relation to any entry or information contained in the bankers' book, shall mean the following, namely:—

(*i*) where the bankers' book is maintained in written or physical form, a copy of any entry or information in such books together with a certificate referred to in sub-section (*1*) of section 3; and

(*ii*) where the bankers' book is maintained in any other mode of data storage mechanisms, such as, electronic or digital form or otherwise, a copy of any entry or information in such bankers' book, which is printed on paper, stored, recorded or copied in optical or magnetic media or semi-conductor memory, or otherwise stored, recorded or copied in any electronic or digital form, together with the certificate in accordance with the provisions of sub-section (*2*) of section 3;

(*d*) "company" means any company as defined in clause (*20*) of section 2 of the Companies Act, 2013 and includes a foreign company within the meaning of clause (*42*) of the said section; 18 of 2013.

(*e*) "corporation" means any body corporate established by or under any law for the time being in force in India and includes the Reserve Bank of India, the State Bank of India or any corresponding new bank constituted under the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 and the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980; 5 of 1970. 40 of 1980.

(*f*) "legal proceeding" means—

(*i*) any proceeding or inquiry in which evidence is or may be taken;

(*ii*) an arbitration; and

(*iii*) any investigation or inquiry under the Bharatiya Nagarik Suraksha Sanhita, 2023, or under any other law for the time being in force for the collection of evidence, conducted by a police officer, or by any other person (not being a Magistrate) authorised in this behalf by a Magistrate or by any law for the time being in force; 46 of 2023.

(*g*) "notification" means a notification published in the Gazette of India and the expression "notify" with its grammatical variation and cognate expressions shall be construed accordingly; and

(*h*) "trial" means any hearing before the Court at which evidence is taken.

(*2*) Words and expressions used herein and not defined but defined in the Arbitration and Conciliation Act, 1996, the Information Technology Act, 2000, the Bharatiya Nagarik Suraksha Sanhita, 2023 and the Bharatiya Sakshya Adhiniyam, 2023, shall have the same meanings as assigned to them in the said Acts. 26 of 1996. 21 of 2000. 46 of 2023. 47 of 2023.

Conditions for a certified copy.

3. (*1*) Every copy of any entry or information of the bankers' books, maintained in written or physical form, as referred to in sub-clause (*i*) of clause (*c*) of sub-section (*1*) of section 2, shall be accompanied by a certificate stating the following, namely:—

(*a*) that the said copy is a true and correct copy of such entry or information;

(*b*) that such entry or information is contained in one of the ordinary books of the bank and was made in the usual and ordinary course of business of the bank;

(*c*) that such books are still in the custody of the bank, but where the book from which such copy was prepared was destroyed, it was destroyed in the usual course of business of the bank after the date on which the copy had been so prepared;

(*d*) that such copy itself ensures its accuracy, if that copy was obtained by mechanical or other process; and

(*e*) such other conditions as may be notified by the Central Government,

in such form as specified in the First Schedule.

(*2*) Every copy of any entry or information of the bankers' books, maintained in any mode of data storage mechanisms, such as, electronic or digital form or otherwise, as referred to in sub-clause (*ii*) of clause (*c*) of sub-section (*1*) of section 2, shall be accompanied by a certificate stating the following, namely:—

(*a*) the particulars of the computer system or device involved in the production of the said copy from bankers' books as may be appropriate for the purpose of showing that the said copy was produced by a computer system or device referred to in clauses (*a*) to (*e*) of sub-section (*2*) of section 7; and

(*b*) specifying any of the matters to which the conditions mentioned in section 7 relate,

in such form as specified in the Second Schedule.

(*3*) Every certificate referred to in sub-sections (*1*) and (*2*) shall bear the date of its issue, be signed or authenticated, either manually or by means of digital or electronic signature in accordance with the provisions of the Information Technology Act, 2000, by the branch head or the office head or any other officer of the bank duly authorised by the bank in this behalf, and shall state therein the full name and official designation of the officer so signing or authenticating:

21 of 2000.

Provided that for the purposes of this section it shall be sufficient for a matter to be stated to the best of the knowledge and belief of the person stating it in the certificates specified in the respective Schedule.

Power to extend provisions of Act.

4. The Central Government may, if it considers necessary or expedient so to do, from time to time, by notification, extend the application of the provisions of this Act to the books of any entity or class of entities operating in the financial sector, subject to such conditions, exceptions or modifications as may be specified in the notification, and the Central Government may, in like manner, rescind, vary or modify any such notification.

Mode of proof of entries in bankers' books.

5. Subject to the provisions of this Act, a certified copy of any entry in a banker's book shall in all legal proceedings be received as *prima facie* evidence of the existence of such entry and shall be admitted as evidence of the matters, transactions and accounts therein recorded in every case where, and to the same extent as, the original entry itself is now admissible by law, but not further or otherwise.

Admissibility of electronic or digital records.

6. Notwithstanding anything contained in any other law for the time being in force, the admissibility of an electronic or digital record of a banker's book in evidence, shall not be denied on the ground that it is an electronic or digital record and such record shall, subject to the conditions specified in section 7, be admissible, valid and legally enforceable, as other evidence.

Conditions for admissibility of records maintained in electronic or digital form.

7. (*1*) The conditions to be satisfied, in relation to the information or record of banker's book maintained in electronic or digital form, for its admissibility, validity and enforceability as evidence, shall be following, namely:—

(*a*) the copy of the record was produced by a computer system or communication device during the period over which such computer system or communication device was used regularly to create, store, or process information for the purposes of any activity regularly carried on over that period by the person having lawful control over the use of the computer system or communication device;

(*b*) during the said period, information of the kind contained in such copy of the record or, of the kind from which the information so contained is derived, was regularly fed into the computer system or communication device in the ordinary course of the said activities;

(*c*) throughout the material part of the said period, the computer system or communication device was operating properly, or, if not, then in respect of any period in which it was not operating properly or was out of operation during that part of the period, was not such as to affect the said record or the accuracy of its contents;

(*d*) the information contained in such copy of the record reproduces, or was derived from, such information fed into the computer system or communication device in the ordinary course of the said activities;

(*e*) the said copy is a true copy of such entry or information and was prepared from all the relevant records, and it correctly represents, or is appropriately derived from, such records;

(*f*) the data entry or any other operation had been performed only by authorised persons after taking adequate safeguards and no unauthorised alteration or change of the data is observed or detected during the relevant time;

(*g*) adequate safeguards were taken to transfer the data relating to such entry or the information accurately from the computer system or communication device to an identifiable removable media, including but not limited to optical or magnetic media, semiconductor memory, discs or otherwise, in any electronic or digital form, and all steps for safe storage and custody of such removable device were taken;

(*h*) no tampering with the system or other event which may be essential for establishing the integrity and accuracy of the system is observed or detected;

(*i*) the network, devices and the data contained therein were secure and equipped to meet the challenge of cyber risks or threats; and

(*j*) such other conditions as may be notified by the Central Government.

(*2*) Where over any period, the function of creating, storing or processing entry or information for the purposes of any activity regularly carried on over that period as mentioned in clause (*a*) of sub-section (*1*) was regularly performed by means of one or more computer systems or communication devices, whether—

(*a*) in standalone mode; or

(*b*) on a computer system; or

(*c*) on a computer network; or

(*d*) on a computer resource enabling information creation or providing information processing and storage; or

(*e*) through an intermediary,

all such computer system or communication device used for that purpose during that period shall be treated for the purposes of this section as constituting a single computer system or communication device and the references in this Act to a computer system or communication device shall be construed accordingly.

Case in which officer of bank not compellable to produce books.

8. (*1*) No officer of a bank shall, in any legal proceeding to which the bank is not a party, be compelled to produce any banker's book, the contents of which may be proved under this Act, or to appear as a witness to prove the matters, transactions and accounts recorded therein, unless by order of the Court made for special cause, to be recorded in writing.

(*2*) For the purposes of sub-section (*1*), the expression "special cause" means the following, namely:—

(*a*) where accuracy or genuineness of the entry or information in the bankers' book is doubtful; or

(*b*) where any event has occurred, which suggest that the regularity or ordinary nature of record keeping in the bank is interrupted; or

(*c*) where the bank does not comply with any order made under section 9.

Inspection of books by order of Court.

9. (*1*) On an application by any party to a legal proceeding, the Court may order that such party be at liberty to inspect and take copies of any entries in a banker's book for any of the purposes of such proceeding, or may order the bank to prepare and produce, within such period as may be specified in such order, the certified copies of all such entries, accompanied by a further certificate that no other entries are to be found in the books of the bank relevant to the matters in issue in such proceeding, and such further certificate shall be dated and signed or authenticated in the manner specified in sub-section (*3*) of section 3.

(*2*) An order under this section or section 8 may be made either with or without summoning the bank and shall be served on the bank three clear days (exclusive of bank holidays) before the same is to be complied with, unless the Court otherwise directs.

(*3*) The bank may, at any time before the expiry of the period provided for compliance of any order in sub-section (*2*), either offer to produce their books at the trial or give notice of their intention to show cause against such order and thereupon the same shall not be enforced without being heard before making any further order.

Costs.

10. (*1*) The costs of any application to the Court under or for the purposes of this Act and the costs of anything done or to be done under an order of the Court made under or for the purposes of this Act shall be in the discretion of the Court, which may further order that such costs or any part thereof be paid by the party to the bank, or by the bank to any party where such party had incurred expenditure in consequence of any fault or improper delay on the part of the bank.

(*2*) Any order made under this section for the payment of costs to or by a bank, may be enforced as if the bank were a party to the proceeding.

(*3*) Any order under this section awarding costs may, on an application to any Civil Court designated in the order, shall be executed by such Court as if the order were a decree for money passed by itself.

(*4*) Nothing contained in sub-section (*3*) shall be construed to derogate from any power, which the Court making the order may possess for the enforcement of its directions with respect to the payment of costs.

Order of Court to be construed as order made by specified officer.

11. (*1*) Where the provisions of section 8, 9 or 10 are applied for conduct of any investigation or inquiry referred to in sub-clause (*iii*) of clause (*f*) of sub-section (*1*) of section 2, the order of Court referred to in the said sections shall be construed as referring to an order made by an officer not below the rank of a Superintendent of Police or such other officer as may be specified in this behalf by the appropriate Government.

(*2*) In sub-section (*1*), the expression "appropriate Government" means the Government by which the police officer or any other person conducting the investigation or inquiry is employed.

Power of Central Government to amend Schedules.

12. The Central Government may, by notification, modify the certificates specified in the Schedules from time to time, as may be necessary, to give effect to the provisions of this Act.

Protection of action taken in good faith.

13. No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act.

Power to remove difficulties.

14. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of two years from the date of commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Laying before Parliament.

15. Every notification issued under this Act shall be laid, as soon as may be after it is issued, before each House of Parliament.

Repeal and savings.

16. (*1*) The Bankers' Books Evidence Act, 1891 is hereby repealed. 18 of 1891.

(*2*) Notwithstanding the repeal of the enactment referred to in sub-section (*1*), such repeal shall not affect—

(*a*) the previous operation of the enactment so repealed and orders or anything duly done or suffered thereunder; or

(*b*) any right, privilege, obligation or liability, acquired, accrued or incurred under the enactment so repealed; or

(*c*) any investigation, inquiry, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment; or

(*d*) the previous operation of any certificate in respect of any entry or information in a banker's book, or notification or order so issued, amended, repealed, superseded or rescinded or anything duly done or suffered under the enactment so repealed; or

(*e*) any proceeding including that relating to an appeal, review or reference, instituted before, on, or after the date of commencement of this Act under the repealed enactment and such proceeding shall be continued under the said enactment as if this Act had not come into force and the said enactment had not been repealed; or

(*f*) any reference to the repealed enactment in any other legislation, rule, order, or any other legal instrument shall, in so far as it is not inconsistent with the provisions of this Act, be construed as a reference to this Act or its corresponding provisions; or

(*g*) revive anything not in force or existing at the time of such repeal.

(*3*) Without prejudice to the provisions of sub-section (*2*), the provisions of section 6 of the General Clauses Act, 1897 shall apply with regard to the effect of repeal.

10 of 1897.

THE FIRST SCHEDULE

[*See* section 3(*1*)]

CERTIFICATE

(To be filled by the Branch Head or Office Head or such other officer of the bank duly authorised by the bank in this behalf)

I, _____(Name), Son/daughter/spouse of _____ residing/employed at_____ (Branch/Office Address) do hereby solemnly affirm and sincerely state and submit to the best of the knowledge and belief as follows:—

(*a*) that the copy of the entry or information is a true and correct copy of such entry or information;

(*b*) that such entry or information is contained in one of the ordinary books of the bank and was made in the usual and ordinary course of business of the bank;

(*c*) that such books are still in the custody of the bank, but where the book from which such copy was prepared was destroyed, it was destroyed in the usual course of business of the bank after the date on which the copy had been so prepared; and

(*d*) that such copy itself ensures its accuracy, if that copy was obtained by mechanical or other process.

Date (DD/MM/YYYY): _____ (Full name and signature)

Place: _____ Official Designation

THE SECOND SCHEDULE

[*See* section 3(*2*)]

CERTIFICATE

(To be filled by the Branch Head or Office Head or such other officer of the bank duly authorised by the bank in this behalf)

I, _____(Name), Son/daughter/spouse of _____ residing/employed at _____ (Branch/Office Address) do hereby solemnly affirm and sincerely state and submit to the best of the knowledge and belief as follows:—

(*a*) the copy of the entry or information is produced from the computer system or communication device (hereinafter referred to as "the system") being described as _____ [*brief particulars of the system be provided* (*see* section 3(*2*)(*a*)];

(*b*) the said copy of the record was produced by the system during the period over which the said system was regularly used to create, store, or process information for the purpose of any activities regularly carried on over that period by the person having lawful control over its use;

(*c*) during the said period, information of the kind contained in such copy of the record or of the kind from which the information so contained is derived was regularly fed into the system in the ordinary course of the said activities;

(*d*) throughout the material part of the said period, the system was operating properly or, if not, then in respect of any period in which it was not operating properly or was out of operation during that part of the period, was not such as to affect the record or the accuracy of its contents;

(*e*) the information contained in such copy of the record reproduces or is derived from such information fed into the system in the ordinary course of the said activities;

(*f*) the said copy is a true copy of such entry or information and is prepared from all the relevant records, and correctly represents or appropriately derived from such record;

(*g*) data entry or any other operations had been performed only by authorised persons and no unauthorised alteration or change of the data is observed or detected during the relevant time;

(*h*) adequate safeguards were taken to transfer the data relating to such entry or the information accurately from the computer system or communication device to an identifiable removable media, including but not limited to optical or magnetic media, semiconductor memory, discs or otherwise, in any electronic or digital form, and all steps for safe storage and custody of such removable device were taken;

(*i*) no tampering with the system or other event which may vouch for the integrity and accuracy of the system, were observed or detected; and

(*j*) the network, devices, and the data contained therein are secure and equipped to meet the challenge of cyber risks or threats.

Date (DD/MM/YYYY): _____ (Full name and signature)

Place: _____ Official Designation

DR. RAJIV MANI,
Secretary to the Govt. of India.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಕುಸುಮ ಆರ್.ವಿ.)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-53

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 32 ಕೇಶಾಪ್ರ 2026 ಬೆಂಗಳೂರು, ದಿನಾಂಕ:18.08.2026

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रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—26 REGISTERED NO. DL—(N)04/0007/2003—26

भारत का राजपत्र
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No. 32] NEW DELHI, THURSDAY, AUGUST 13, 2026/SRAVANA 22, 1948 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 13*th August,* 2026/*Sravana* 22, 1948 *(Saka)*

The following Act of Parliament received the assent of the President on the 13th August, 2026 and is hereby published for general information:—

THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT (AMENDMENT) ACT, 2026

No. 16 OF 2026

[13*th August*, 2026.]

An Act further to amend the Micro, Small and Medium Enterprises Development Act, 2006.

BE it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Micro, Small and Medium Enterprises Development (Amendment) Act, 2026.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act, shall be construed as a reference to the coming into force of that provision.

Amendment of section 2.

2. In the Micro, Small and Medium Enterprises Development Act, 2006 (hereinafter referred to as the principal Act), in section 2,— 27 of 2006.

(*i*) after clause (*d*), the following clause shall be inserted, namely:—

'(*da*) "Development Commissioner" means the administrative head of the office of Development Commissioner of the Government of India in the Ministry of Micro, Small and Medium Enterprises;';

(*ii*) in clause (*g*), the words, brackets, figures and letters "sub-clause (*iii*) of clause (*a*) or sub-clause (*iii*) of clause (*b*) of" shall be omitted;

(*iii*) in clause (*h*), the words, brackets, figures and letters "sub-clause (*i*) of clause (*a*) or sub-clause (*i*) of clause (*b*) of" shall be omitted;

(*iv*) in clause (*j*), after the word "Gazette", the words 'and the expression "notify" shall be construed accordingly' shall be inserted;

(*v*) in clause (*m*), the words, brackets, figures and letters "sub-clause (*ii*) of clause (*a*) or sub-clause (*ii*) of clause (*b*) of" shall be omitted.

Amendment of section 3.

3. In section 3 of the principal Act, in sub-section (*3*), in clause (*o*), for the words "one officer not below the rank of Joint Secretary to the Government of India", the words "the Development Commissioner" shall be substituted.

Amendment of section 7.

4. In section 7 of the principal Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Notwithstanding anything contained in section 11B of the Industries (Development and Regulation) Act, 1951, the Central Government may, by notification, classify the enterprises as micro, small and medium enterprises, having regard to the provisions of sub-sections (*4*) and (*5*), and subject to such limits as it may consider necessary as to both of the following criteria, namely:— 65 of 1951.

(*a*) investment in plant and machinery or equipment; and

(*b*) turnover.

Explanation 1.—For the removal of doubts, it is hereby clarified that in calculating the investment in plant and machinery, the cost of pollution control, research and development, industrial safety devices and such other items as may be specified, by notification, shall be excluded.

Explanation 2.—It is clarified that the provisions of section 29B of the Industries (Development and Regulation) Act, 1951 shall be applicable to the enterprises specified in this sub-section.". 65 of 1951.

Substitution of new section for section 8.

5. For section 8 of the principal Act, the following section shall be substituted, namely:—

Memorandum of micro, small and medium enterprises.

"8. (*1*) The Central Government shall notify a national digital platform for free and voluntary filing of memorandum for registration of micro, small and medium enterprises, to empower and enable them to avail the benefits from the Central Government under the provisions of this Act in such form and manner as may be prescribed by the Central Government.

(*2*) The State Government may notify a State digital platform for free and voluntary filing of memorandum for registration of micro, small and medium enterprises in the State, to avail the applicable benefits from the State Government in such form and manner as may be prescribed by the State Government.

Explanation.—For the purposes of this section, it is hereby clarified that the State Government may also provide to micro, small and medium enterprises registered under sub-section (*1*), applicable benefits under their Schemes.".

Amendment of section 14.

6. In section 14 of the principal Act, in sub-section (*2*), the words, brackets and figure "sub-section (*1*) of" shall be omitted.

Insertion of new section 15A.

7. After section 15 of the principal Act, the following section shall be inserted, namely:—

Mandatory settlement of receivables through Trade Receivables Discounting System.

'15A. (*1*) Notwithstanding anything contained in this Act or any other law for the time being in force, every Central Public Sector Enterprise shall, in respect of procurement of goods or services from micro, small and medium enterprises, route the settlement of invoices through a Trade Receivables Discounting System platform, authorised by the Reserve Bank, in such form and manner as may be prescribed by the Central Government.

(*2*) The Central Government may, by notification, specify any other authority, body, or entity other than Central Public Sector Enterprise, in respect of procurement of goods or services from micro, small and medium enterprises, who shall thereafter route the settlement of invoices as provided for in sub-section (*1*), in such form and manner as may be prescribed by the Central Government.

(*3*) The State Government may, by notification, specify such State Public Sector Enterprise, any other authority, body, or entity, in respect of procurement of goods or services from micro, small and medium enterprises, who shall thereafter route the settlement of invoices as provided for in sub-section (*1*), in such form and manner as may be prescribed by the State Government.

Explanation.—For the purposes of this section, the expression "Trade Receivables Discounting System" means an electronic platform for facilitating the financing or discounting of trade receivables of micro, small and medium enterprises in accordance with the guidelines issued by the Reserve Bank from time to time.'.

Amendment of section 18.

8. In section 18 of the principal Act (as substituted by section 62 read with the Seventh Schedule of the Mediation Act, 2023),—

32 of 2023.

(*a*) in sub-section (*3*), after the words and figures "the Mediation Act, 2023", the words, figures, brackets and letter "except the time-limit for completion of mediation provided under section 18 of that Act, and for the purposes of this Act, such time-limit shall be as per sub-section (*3A*)" shall be inserted;

32 of 2023.

(*b*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*3A*) The Micro and Small Enterprises Facilitation Council or mediation service provider, as the case may be, shall complete the mediation within a period of ninety days from the date fixed for first appearance.";

(*c*) in sub-section (*4*), after the words "the Council shall", the words "within a period of thirty days from the date of termination of mediation" shall be inserted;

(*d*) after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*4A*) Notwithstanding anything contained in any other law for the time being in force, the Micro and Small Enterprises Facilitation Council or any institution or centre providing alternative dispute resolution services, as the case may be, shall make the award within a period of ninety days from the date of completion of pleadings.";

(*e*) for sub-section (*5*), the following sub-sections shall be substituted, namely:—

'(*5*) Notwithstanding anything contained in any other law for the time being in force, the Micro and Small Enterprises Facilitation Council or mediation service provider or any institution or centre providing alternative dispute resolution services shall have jurisdiction to act as a mediator or arbitrator under this section in a dispute between the supplier, whose official address as per the registration made under section 8, is located within its jurisdiction and a buyer located anywhere in India.

(*6*) The Central Government may, by notification, establish an online mechanism for conducting online mediation or arbitration through audio-video and other electronic means, under this section.

(*7*) The procedure and manner of online mechanism referred to in sub-section (*6*) shall be such as may be prescribed by the Central Government.

Explanation.—For the purposes of this Act, the expression "audio-video and other electronic means" shall include use of any communication device for video conferencing, filing of pleadings, communication, recording of evidence, transmission of electronic communication, for the purposes of conduct of arbitral proceedings and any other matters incidental thereto.'.

Insertion of new section 18A.

9. After section 18 of the principal Act (as substituted by section 62 read with the Seventh Schedule of the Mediation Act, 2023), the following section shall be inserted, namely:— 32 of 2023.

Enforcement of mediated settlement agreements and arbitral awards.

"18A. (*1*) The mediated settlement agreement or arbitral award made by the Micro and Small Enterprises Facilitation Council itself or mediation service provider or any institution or centre providing alternative dispute resolution services to which a reference is made under section 18, may be recovered as an arrear of land revenue by the State Government through District Collector or Deputy Commissioner or any such authority notified by the State in this behalf, where the assets of the buyer is located.

(*2*) The amount determined by the mediated settlement agreement or arbitral award shall constitute a valid and legally enforceable debt and is liable to be recognised under the provisions of the Insolvency and Bankruptcy Code, 2016.". 31 of 2016.

Substitution of new section for section 19.

10. For section 19 of the principal Act, the following section shall be substituted, namely:—

Application for setting aside decree, award or mediated settlement agreement.

"19. (*1*) No application for setting aside any decree, award, other order or mediated settlement agreement made under section 18 shall be entertained by any court unless the applicant (not being a supplier) has mandatorily deposited with it seventy-five per cent. of the amount in terms of the award or the mediated settlement agreement, as the case may be.

(*2*) Pending disposal of the application to set aside the decree, award, other order or mediated settlement agreement, as the case may be, the court shall order that such percentage of the amount deposited shall be paid to the supplier, as it considers reasonable under the circumstances of the case:

Provided that if the application has been pending for more than six months, the court shall order to pay to the supplier a sum equivalent to at least fifty per cent. of the amount awarded from the amount deposited by the applicant.

(*3*) The application under sub-section (*1*) shall be filed within the jurisdiction of the court where official address of the supplier is located as referred to in section 8.".

Substitution of new section for section 20.

11. For section 20 of the principal Act, the following section shall be substituted, namely:—

Establishment of Micro and Small Enterprises Facilitation Council.

"20. (*1*) The State Government shall, by notification, establish adequate number of Micro and Small Enterprises Facilitation Council, in addition to the existing Council, at such places, exercising such jurisdiction, and for such areas, as may be specified in that notification.

(*2*) The Micro and Small Enterprises Facilitation Council shall meet on regular basis for timely resolution of references made under section 18, at such intervals and in accordance with such procedure as may be prescribed by the State Government.

(*3*) The State Government may provide adequate infrastructure and resources, including physical infrastructure, digital systems and trained manpower, as may be necessary for effective and timely disposal of references, to the Council established under this section.".

Substitution of new section for section 21.

12. For section 21 of the principal Act, the following section shall be substituted, namely:—

Composition of Micro and Small Enterprises Facilitation Council.

"21. (*1*) The Micro and Small Enterprises Facilitation Council shall consist of not less than three but not more than five members.

(*2*) Each Micro and Small Enterprises Facilitation Council constituted by the State Government shall include the following members, namely:—

(*a*) an officer not below the rank of Joint Director as the Chairperson of the Micro and Small Enterprises Facilitation Council; and

(*b*) one or more office-bearers or representatives of associations of micro or small industry or enterprises; and

(*c*) at least one member from the field of law.

(*3*) Subject to the provisions of sub-sections (*1*) and (*2*), the composition of the Micro and Small Enterprises Facilitation Council, the manner of filling vacancies of its members and the procedure to be followed in the discharge of their functions by the members shall be such, as may be prescribed by the State Government.".

Insertion of new section 22A.

13. After section 22 of the principal Act, the following section shall be inserted, namely:—

Reporting of compliance.

"22A. (*1*) Every Central Public Sector Enterprise or any other authority, body or entity, notified by the Central Government, shall disclose the details of invoices of micro, small and medium enterprises routed and settled through Trade Receivables Discounting System platform as referred to in sub-sections (*1*) and (*2*) of section 15A, in such form and manner as may be prescribed by the Central Government.

(*2*) Every State Public Sector Enterprise or any other authority, body, or entity, notified by the State Government, shall disclose the details of invoices of micro, small and medium enterprises routed and settled through Trade Receivables Discounting System platform as referred to in sub-section (*3*) of section 15A, in such form and manner as may be prescribed by the State Government.".

Substitution of new sections 27 and 27A for section 27.

14. For section 27 of the principal Act, the following sections shall be substituted, namely:—

Penalty for contravention of section 8 or section 22 or section 26.

"27. (*1*) Whoever wilfully furnishes false information in the memorandum of registration filed under section 8 or fails to comply with the provisions of sub-section (*2*) of section 26 shall be—

(*a*) warned at the first instance of non-compliance;

(*b*) liable to penalty which shall not be less than one thousand rupees but which may extend to fifty thousand rupees in case of second or subsequent instances of non-compliance.

(*2*) Where a buyer contravenes the provisions of section 22, he shall be—

(*a*) warned at the first instance of non-compliance;

(*b*) liable to penalty which shall not be less than ten thousand rupees but which may extend to fifty thousand rupees in case of second contravention;

(*c*) punishable with fine which shall not be less than fifty thousand rupees but which may extend to one lakh rupees in case of third or subsequent contravention.

(*3*) The penalties provided under this section shall be increased by ten per cent. of minimum amount of penalty provided therefor, after the expiry of every three years from the date of commencement of the Micro, Small and Medium Enterprises Development (Amendment) Act, 2026, as may be notified by the Central Government.

Adjudication of penalties.

27A. (*1*) For the purposes of adjudging the penalties under section 27, the Central Government shall appoint the Development Commissioner to be an adjudicating officer for holding an inquiry and imposing penalty in such manner as may be prescribed by the Central Government:

Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.

(*2*) Whoever is aggrieved by an order of the adjudicating officer under sub-section (*1*) may prefer an appeal to the Secretary to the Government of India in charge of the Ministry or Department of the Central Government having administrative control of micro, small and medium enterprises, within a period of thirty days from the date of receipt of such order in such form and manner as may be prescribed by the Central Government.

(*3*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

(*4*) The appellate authority may, after giving the party to the appeal an opportunity of being heard, pass such order as it may think fit.

(*5*) An appeal under sub-section (*2*) shall be disposed of within a period of sixty days from the date of filing.

(*6*) If penalty imposed by the adjudicating officer under sub-section (*1*) or by an order of the appellate authority under sub-section (*4*), is not deposited, the amount shall be recovered as an arrear of land revenue.".

Amendment of section 29.

15. In section 29 of the principal Act, in sub-section (*2*),—

(*i*) after clause (*b*), the following clause shall be inserted, namely:—

"(*ba*) the form and manner to file memorandum for registration of micro, small and medium enterprises under sub-section (*1*) of section 8;";

(*ii*) after clause (*d*), the following clauses shall be inserted, namely:—

"(*da*) the form and manner to route the settlement of invoices through Trade Receivables Discounting System platform under sub-sections (*1*) and (*2*) of section 15A;

(*db*) the procedure and manner of online mechanism under sub-section (*7*) of section 18;

(*dc*) the form and manner to disclose the details of invoices of micro, small and medium enterprises under sub-section (*1*) of section 22A;";

(*iii*) after clause (*e*), the following clauses shall be inserted, namely:—

"(*ea*) the manner of holding inquiry and imposing penalties under sub-section (*1*) of section 27A;

(*eb*) the form and manner of preferring appeal to the appellate authority against the order of adjudicating officer under sub-section (*2*) of section 27A;".

Amendment of section 30.

16. In section 30 of the principal Act, in sub-section (*2*), for clauses (*a*) and (*b*), the following clauses shall be substituted, namely:—

"(*a*) the form and manner to file memorandum for registration of micro, small and medium enterprises under sub-section (*2*) of section 8;

(*b*) the form and manner to route the settlement of invoices through Trade Receivables Discounting System platform under sub-section (*3*) of section 15A;

(*c*) the intervals and procedure for meeting of the Micro and Small Enterprises Facilitation Council under sub-section (*2*) of section 20;

(*d*) the composition of the Micro and Small Enterprises Facilitation Council, the manner of filling vacancies of the members and the procedure to be followed in the discharge of their functions by the members of that Council under sub-section (*3*) of section 21;

(*e*) the form and manner to disclose the details of invoices of micro, small and medium enterprises under sub-section (*2*) of section 22A; and

(*f*) any other matter which is to be, or may be, prescribed under this Act.".

Saving.

17. Notwithstanding anything contained in this Act, anything done or any action taken or any notification issued under the principal Act, shall in so far as it is consistent with the provisions of this Act, continue to be in force unless and until revoked, and shall have effect as if it had been done, taken or issued under the corresponding provision of the principal Act, as amended by this Act.

DR. RAJIV MANI,
Secretary to the Govt. of India.

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रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—26 REGISTERED NO. DL—(N)04/0007/2003—26

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No. 31] NEW DELHI, THURSDAY, AUGUST 13, 2026/SRAVANA 22, 1948 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 13*th August,* 2026/*Sravana* 22, 1948 *(Saka)*

The following Act of Parliament received the assent of the President on the 13th August, 2026 and is hereby published for general information:—

THE TRIBUNALS REFORMS ACT, 2026
No. 17 OF 2026

[13*th August*, 2026.]

An Act to improve the efficiency, ensure independence, transparency, and uniformity in the qualifications, appointment, terms and conditions of service of Chairpersons and Members of various Tribunals, the administration and functioning of the Tribunals, to establish a National Tribunals Commission and to make consequential amendments in related enactments and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (*1*) This Act may be called the Tribunals Reforms Act, 2026. Short title and commencement.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "Chairperson" includes Chairperson, Chairman, President and Presiding Officer of a Tribunal, but does not include the Chairperson of the Commission;

(*b*) "Chairperson of the Commission" means the Chairperson of the National Tribunals Commission;

(*c*) "Commission" means the National Tribunals Commission established under section 3;

(*d*) "Member" includes Vice-Chairman, Vice-Chairperson, Vice-President, Accountant Member, Administrative Member, Judicial Member, Expert Member, Law Member and Technical Member of a Tribunal;

(*e*) "Member of the Commission" means a Judicial Member or a Technical Member of the National Tribunals Commission;

(*f*) "National Tribunals Data Grid" means a portal containing the repository of all case related information pertaining to Tribunals specified in the First Schedule;

(*g*) "prescribed" means prescribed by rules made under this Act;

(*h*) "regulations" means the regulations made by the Commission under section 19;

(*i*) "Schedule" means a Schedule appended to this Act;

(*j*) "Search-cum-Selection Committee" means a Search-cum-Selection Committee constituted under section 13;

(*k*) "Secretariat" means the Secretariat of the Commission referred to in section 8; and

(*l*) "Tribunal" means a Tribunal, Appellate Tribunal or Authority as specified in column (2) of the First Schedule.

CHAPTER II

NATIONAL TRIBUNALS COMMISSION

National Tribunals Commission.

3. (*1*) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint, there shall be established a Commission to be called the National Tribunals Commission to exercise the powers conferred upon it and to perform the functions assigned to it under this Act.

(*2*) The headquarters of the National Tribunals Commission shall be at New Delhi.

(*3*) The Commission shall consist of a Chairperson and four Members, of whom, two shall be Judicial Members and two shall be Technical Members.

(*4*) A person shall be qualified for appointment—

(*a*) as the Chairperson, if he has been a Judge of the Supreme Court or a Chief Justice of a High Court;

(*b*) as a Judicial Member, if he has been a Chief Justice of a High Court or a Judge of a High Court; and

(*c*) as a Technical Member, if he is a person of ability, integrity and standing, who has special knowledge and experience of not less than twenty-five years in the fields of public administration, finance, law, accountancy, banking, management or technology.

Powers and functions of Commission.

4. The Commission shall—

(*a*) conduct the selection process for filling up the vacancies of Chairpersons and Members of the Tribunals specified in the First Schedule, through the Search-cum-Selection Committees constituted under section 13;

(*b*) review the performance of the Tribunals, and cause an annual report to be prepared and submitted to the Central Government;

(*c*) oversee the conduct of inquiry into complaints against the Chairpersons and Members of the Tribunals; and

(*d*) develop and maintain the National Tribunals Data Grid.

Appointment, term of office, etc., of Chairperson of Commission and Members of Commission.

5. (*1*) The Chairperson of the Commission and the Members of the Commission shall be appointed by the Central Government:

Provided that the Central Government shall consult the Chief Justice of India before making an appointment to the post of Chairperson of the Commission and Judicial Members of the Commission.

(*2*) The Chairperson of the Commission or a Member of the Commission shall hold office for a term of five years or till he attains the age of seventy years, whichever is earlier.

(*3*) The salaries, allowances and other terms and conditions of holding office of the Chairperson of the Commission and the Members of the Commission shall be such, as may be prescribed.

(*4*) Where a vacancy in the office of the Chairperson of the Commission arises for any reason, the senior-most Judicial Member of the Commission shall act as the Chairperson of the Commission until the date on which a new Chairperson enters upon his office.

(*5*) When the Chairperson of the Commission is unable to discharge his functions owing to absence, illness or any other cause, the senior-most Judicial Member of the Commission shall discharge the functions of the Chairperson of the Commission until the date on which he resumes charge of his office.

Resignation and removal of Chairperson of Commission and Members of Commission.

6. (*1*) The Chairperson of the Commission or any Member of the Commission may, by notice in writing under his hand addressed to the Central Government, resign his office:

Provided that the Chairperson of the Commission or a Member of the Commission shall, unless permitted by the Central Government to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice, or until a Chairperson or Member appointed as his successor enters upon his office, or until the expiry of his term of office, whichever is earlier.

(*2*) The Central Government may, by order, remove from office the Chairperson of the Commission or a Member of the Commission, who—

(*a*) is, or at any time has been, adjudged as an insolvent; or

(*b*) has been convicted of an offence which involves moral turpitude; or

(*c*) has become physically or mentally incapable of acting as such Chairperson of the Commission or a Member of the Commission; or

(*d*) has acquired such financial or other interest as is likely to affect prejudicially his functions as such Chairperson of the Commission or a Member of the Commission; or

(*e*) has so abused his position as to render his continuance in office prejudicial to the public interest.

(*3*) The Chairperson of the Commission or a Member of the Commission shall not be removed from his office on the ground specified in clause (*d*) or clause (*e*) of sub-section (*2*) unless he has been informed of the charges against him and given a reasonable opportunity of being heard in an inquiry held by a Committee constituted for the purpose in such manner as may be prescribed.

(*4*) The Committee referred to in sub-section (*3*) shall be headed by a person who is a Judge of the Supreme Court to be nominated by the Chief Justice of India.

Vacancy, etc., not to invalidate actions.

7. No act or proceeding of the Commission shall be invalid merely by reason of—

(*a*) any vacancy in, or any defect in the constitution of, the Commission; or

(*b*) any defect in the appointment of the Chairperson of the Commission or a person acting as such Chairperson, or of a Member of the Commission.

Secretariat of Commission.

8. (*1*) The Central Government shall appoint an officer of the rank of Secretary to the Government of India as the Secretary of the Commission.

(*2*) The Secretary of the Commission shall head the Secretariat and exercise such administrative and financial powers of the Commission, as may be prescribed.

(*3*) The number of officers and employees of the Secretariat and their appointment, terms and conditions of service shall be such, as may be prescribed.

(*4*) The Secretariat shall, subject to the general and administrative oversight of the Chairperson of the Commission under sub-section (*5*), discharge such functions as may be prescribed.

(*5*) The Chairperson of the Commission may issue such instructions and directions of general nature to the Secretariat as he may deem fit in the interest of efficient administration of the Commission.

Meetings of Commission.

9. (*1*) The Commission shall observe such procedure in regard to the holding and transaction of business at its meetings in such manner as may be specified by regulations.

(*2*) The Chairperson of the Commission shall preside over the meetings of the Commission.

(*3*) When the Chairperson of the Commission is unable to attend a meeting of the Commission for any reason, the senior-most Judicial Member of the Commission present at the meeting shall preside over it.

(*4*) All matters which are brought before the Commission, shall be decided by a majority of the Members of the Commission, including the Chairperson of the Commission, present and voting.

(*5*) The Chairperson of the Commission shall have a casting vote.

Grants by Central Government.

10. The Central Government may, after due appropriation made by Parliament by law in this behalf, make to the Commission grants of such sums of money as it may deem appropriate for being utilised for the purposes of this Act.

Accounts and audit.

11. (*1*) The Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed, in consultation with the Comptroller and Auditor-General of India.

(*2*) The accounts of the Commission shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him, and any expenditure incurred in connection with such audit shall be payable by the Commission to the Comptroller and Auditor-General of India.

(*3*) The Comptroller and Auditor-General of India and any other person appointed by him in connection with the audit of the accounts of the Commission shall have the same rights, privileges and authority in connection with such audit as the Comptroller and Auditor-General generally has in connection with the audit of Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers, and to inspect any of the offices of the Commission.

(*4*) The accounts of the Commission as certified by the Comptroller and Auditor-General of India, together with the audit report thereon, shall be forwarded annually to the Central Government, and that Government shall cause the same to be laid before each House of Parliament.

Furnishing of annual report to Central Government.

12. (*1*) The Secretariat shall prepare, once in every year, an annual report giving a true and full account of the activities of the Commission during the previous year, and forward copies of such report, through the Commission, to the Central Government.

(*2*) A copy of the report received under sub-section (*1*) shall be laid by the Central Government, as soon as may be after it is received, before each House of Parliament.

CHAPTER III

MANNER OF SELECTION AND CONDITIONS OF SERVICE OF CHAIRPERSON AND MEMBERS OF TRIBUNAL

Search-cum-Selection Committees.

13. (*1*) For the purpose of the selection of the Chairpersons and Members of the Tribunals specified in the First Schedule, the Commission shall constitute Search-cum-Selection Committees as may be required.

(*2*) A Search-cum-Selection Committee in the case of selection of the Chairperson of a Tribunal shall consist of the following, namely:—

(*a*) a Chairperson, who shall be the Chairperson of the Commission;

(*b*) one Member, who shall be a Technical Member of the Commission;

(*c*) one Member, who shall be a retired Chief Justice of a High Court nominated by the Chairperson of the Commission;

(*d*) one Member, who is a Secretary to the Government of India nominated by the Central Government:

Provided that in case of appointment to the post of Chairperson of the State Administrative Tribunals, the Chief Secretary to the State Government concerned shall be the Member;

(*e*) two Members, who are experts empanelled under section 15 who carried out the assessment of the suitability of candidates; and

(*f*) one Member Secretary, who shall be the Secretary to the Commission.

(*3*) A Search-cum-Selection Committee in the case of selection of the Members of a Tribunal shall consist of the following, namely:—

(*a*) a Chairperson, who shall be a Judicial Member of the Commission;

(*b*) one Member, who shall be a Technical Member of the Commission;

(*c*) one Member, who shall be a retired Judge of a High Court nominated by the Chairperson of the Commission;

(*d*) one Member, who is a Secretary to the Government of India nominated by the Central Government:

Provided that in case of appointment to the post of Members of the State Administrative Tribunals, the Chief Secretary to the State Government concerned shall be the Member;

(*e*) two Members, who are experts empanelled under section 15 who carried out the assessment of the suitability of candidates; and

(*f*) one Member Secretary, who shall be the Secretary to the Commission.

(*4*) The Chairperson of the Search-cum-Selection Committee shall have the casting vote.

(*5*) The Member Secretary and the expert Members shall not have any vote.

(*6*) The Search-cum-Selection Committee, after the selection process, shall forward its recommendation to the Central Government through the Secretariat.

(*7*) No act or proceeding of a Search-cum-Selection Committee shall be invalid merely by reason of any vacancy in, or any defect in the constitution of, the Committee.

Appointment of Chairperson and Members of Tribunals.

14. (*1*) Notwithstanding the respective enactments relating to a Tribunal specified in the First Schedule, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service of the Chairperson and Members of such Tribunal shall be such, as may be prescribed:

Provided that the Central Government shall, in making rules under this sub-section, take into consideration the experience and specialisation in the relevant field which may be required for appointment of a person as the Chairperson or a Member of a Tribunal.

(*2*) The Chairperson and the Members of every Tribunal specified in the First Schedule shall be appointed by the Central Government on the recommendation of the Search-cum-Selection Committee constituted under section 13.

(*3*) The office of the Chairperson of a Tribunal specified in the First Schedule may be filled either through a selection process or through a search process, as may be determined by the Search-cum-Selection Committee.

(*4*) The Search-cum-Selection Committee shall adopt such comprehensive procedure for assessment of candidates as may be prescribed:

Provided that the manner of scrutiny of applications and weightage for assessment of candidates shall be such as may be specified by regulations.

(*5*) Where any person who is or has been a Chairperson or a Member of the Tribunal, applies for reappointment against an advertisement for selection in the Tribunal, the Search-cum-Selection Committee shall, while considering his candidature for selection as per sub-sections (*1*) and (*4*), consider his previous work performance in the Tribunal:

Provided that where a Member is considered for reappointment, the Search-cum-Selection Committee shall consult the President or Chairperson of the concerned Tribunal, in cases other than the reappointment of a Member of a Tribunal constituted by the Central Government under section 44 of the Industrial Relations Code, 2020. 35 of 2020.

(*6*) The Search-cum-Selection Committee shall recommend a suitable person for appointment to the post of Chairperson or Member, as the case may be, and shall recommend one additional name for each vacancy to be included in the waiting list.

(*7*) The Secretariat shall communicate the recommendation of the Search-cum-Selection Committee, within a period of three days from the date of such recommendation, to the Central Government.

(*8*) The Central Government shall process the recommendation of the Search-cum-Selection Committee and make the appointment thereto within a period of three months from the date of receipt of such recommendation.

(*9*) No appointment shall be invalid merely by reason of any vacancy or absence of a Member of the Commission or of a Search-cum-Selection Committee.

Empanelment of experts.

15. (*1*) The Secretariat shall empanel experts from the relevant fields in such manner and on such terms and conditions of engagement including conflict of interest as may be specified by regulations, for providing assistance in the assessment of the suitability of candidates for the posts of Chairpersons and Members of Tribunals.

(*2*) The experts who carry out the assessment of the suitability of candidates under sub-section (*1*) shall serve as members of the Search-cum-Selection Committee concerned as constituted under section 13.

Removal of Chairperson and Members of Tribunals.

16. (*1*) The Central Government may, by order, remove from office the Chairperson or Member of a Tribunal, who—

(*a*) is, or at any time has been, adjudged as an insolvent; or

(*b*) has been convicted of an offence which involves moral turpitude; or

(*c*) has become physically or mentally incapable of acting as such Chairperson or Member of the Tribunal; or

(*d*) has acquired such financial or other interest as is likely to affect prejudicially his functions as such Chairperson or Member of the Tribunal; or

(*e*) has so abused his position as to render his continuance in office prejudicial to the public interest; or

(*f*) has been found incompetent or inefficient; or

(*g*) has engaged, at any time during his term of office, in any paid assignment.

(*2*) Where a complaint is received against a Chairperson or Member of a Tribunal on any ground specified in clauses (*d*) to (*g*) of sub-section (*1*), the Ministry or Department administering the Tribunal concerned shall conduct a preliminary inquiry to find out whether the complaint discloses such a ground and is supported by material facts and documents, and refer the matter to the Chairperson of the Commission for conduct of inquiry in such manner, as may be prescribed, and the Commission shall, after such inquiry, submit its recommendation to the Central Government, for appropriate action, if any.

(*3*) No Chairperson or Member of a Tribunal shall be removed from his office on the grounds specified in clauses (*d*) to (*g*) of sub-section (*1*) unless a reference has been made in this behalf to the Commission and an inquiry has been made under sub-section (*2*).

(*4*) The Central Government shall, on receipt of the recommendation of the Commission under sub-section (*2*), take appropriate action as required.

Term of office of Chairperson and Member of Tribunal.

17. (*1*) Notwithstanding anything contained in any other law for the time being in force,—

(*a*) the Chairperson of a Tribunal shall hold office for a term of five years or till he attains the age of seventy years, whichever is earlier; and

(*b*) a Member of a Tribunal shall hold office for a term of five years or till he attains the age of sixty-seven years, whichever is earlier.

(*2*) The Chairperson or Member of a Tribunal shall be eligible for consideration for reappointment in accordance with the provisions of section 14.

Qualifications, manner of selection, etc., of Chairpersons and Members of Tribunals under certain enactments to be governed by this Act.

18. (*1*) The provisions relating to qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of the Chairpersons and Members of the Tribunals under the enactments specified in column (3) of the First Schedule, shall stand amended in the manner as specified in the Second Schedule.

(*2*) If the Central Government is satisfied that it is necessary or expedient so to do, it may, by notification published in the Official Gazette, amend the First Schedule and thereupon, the said Schedule shall be deemed to have been amended accordingly.

(*3*) A copy of every notification issued under sub-section (*2*) shall be laid before each House of Parliament, as soon as may be after it is issued.

CHAPTER IV

MISCELLANEOUS

Power of Commission to make regulations.

19. (*1*) The Commission may, in consultation with the Central Government, for the purposes of this Act, by notification in the Official Gazette, make regulations not inconsistent with this Act and the rules made thereunder.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for—

(*a*) the manner of holding and transaction of business of the Commission at its meetings under sub-section (*1*) of section 9;

(*b*) the manner of advertisement of vacancies and processing of applications;

(*c*) the manner of scrutiny of applications and weightage for assessment of candidates under the proviso to sub-section (*4*) of section 14; and

(*d*) the manner of empanelment of experts, their terms and conditions of engagement including conflict of interest under sub-section (*1*) of section 15.

(*3*) Every regulation made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the regulation or both Houses agree that the regulation should not be made, the regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that regulation.

Power of Central Government to make rules.

20. (*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the salaries, allowances and other terms and conditions of holding office of the Chairperson of the Commission and the Members of the Commission under sub-section (*3*) of section 5;

(*b*) the manner of constitution of committee and for holding inquiry under sub-section (*3*) of section 6;

(*c*) the administrative and financial powers of the Commission to be exercised by the Secretary of the Commission under sub-section (*2*) of section 8;

(*d*) the number of officers and employees of the Secretariat and their appointment, terms and conditions of service under sub-section (*3*) of section 8;

(*e*) the functions of the Secretariat under sub-section (*4*) of section 8;

(*f*) the form for preparing annual statement of accounts under sub-section (*1*) of section 11;

(*g*) the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service of the Chairperson and Members of Tribunals under sub-section (*1*) of section 14;

(*h*) the comprehensive procedure for assessment of candidates under sub-section (*4*) of section 14;

(*i*) the manner of conduct of inquiry under sub-section (*2*) of section 16; and

(*j*) any other matter which is to be, or may be, prescribed for carrying out the purposes of this Act.

(*3*) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Protection of action taken in good faith.

21. No suit, prosecution or other legal proceeding shall lie against the Central Government or the Commission or any officer of the Central Government or the Chairperson of the Commission or any Member of the Commission or any other officer or employee of the Commission, for anything which is in good faith done or intended to be done under this Act or the rules or regulations made thereunder.

Act to have overriding effect.

22. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any enactment specified in column (3) of the First Schedule.

Power to remove difficulties.

23. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by general or special order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made after the expiry of a period of three years from the date of commencement of this Act.

(*2*) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.

Repeal and savings.

33 of 2021.

24. (*1*) The Tribunals Reforms Act, 2021 is hereby repealed.

(*2*) Notwithstanding such repeal,—

(*a*) anything done or any action taken under the enactments specified in column (3) of the First Schedule, shall be as valid and as effective in law as if such thing or action was done or taken under the corresponding provisions of those enactments, as amended by the Second Schedule to this Act;

(*b*) the salary, allowances and the other terms and conditions of service of the Chairperson and Members of a Tribunal specified in the First Schedule, appointed on or after the commencement of this Act, shall be governed by the provisions of this Act and the rules made thereunder;

(*c*) the salary, allowances and other terms and conditions of service of the Chairperson and Members of any Tribunal specified in the First Schedule, whose appointments were made on or before the 1st October, 2021 based on the selection or recommendation of the Search-cum-Selection Committee made in accordance with the provisions of the respective enactments or the rules made thereunder, shall continue to be governed by such enactments or the rules made thereunder;

(*d*) in other cases, where any person was appointed as the Chairperson or Member of a Tribunal in accordance with the provisions of Chapter II of the Tribunals Reforms Act, 2021, on or after the 4th April, 2021 and before the commencement of this Act, and holding office as such immediately before the date of commencement of this Act, shall continue to hold office till the completion of a term of five years from the date of such appointment, or the age of seventy years, or sixty-seven years, as the case may be, whichever is earlier, and shall be eligible for reappointment; and 33 of 2021.

(*e*) subject to the provisions of clause (*d*), the salary, allowances and the other terms and conditions of service of the Chairperson and Members of any Tribunal specified in the First Schedule, who were appointed in accordance with the provisions of Chapter II of the Tribunals Reforms Act, 2021, before the commencement of this Act, and holding office as such on the date of commencement of this Act, may not be varied to their disadvantage till the completion of their respective term. 33 of 2021.

(*3*) Notwithstanding the repeal of the Tribunals Reforms Act, 2021 and anything contained in any judgment, order or decree of any Court, or in any law for the time being in force, 33 of 2021.—

(*a*) any Search-cum-Selection Committee constituted in respect of any Tribunal specified in the First Schedule, as per the provisions of the Tribunals Reforms Act, 2021 or the rules made thereunder, prior to the establishment of the National Tribunals Commission under this Act, shall continue and complete the process of selection of Chairperson and Members of such Tribunal under the Tribunals Reforms Act, 2021, and the appointment, salary, allowances and the other terms and conditions of service of the Chairperson or Member so selected and appointed shall be governed by the provisions of this Act; and 33 of 2021.

(*b*) the appointment of any person as Chairperson or Chairman or President or Vice-Chairperson or Vice-Chairman or Vice-President or Presiding Officer or Member of a Tribunal, Appellate Tribunal, or as the case may be, other Authority, on the basis of selection or recommendation already made by the Search-cum-Selection Committee in accordance with the provisions of Chapter II of the Tribunals Reforms Act, 2021, before the commencement of this Act, shall be deemed to have been made under the provisions of this Act. 33 of 2021.

(*4*) Without prejudice to the provisions of sub-section (*2*), the provisions of section 6 of the General Clauses Act, 1897 shall apply with regard to the effect of repeal. 10 of 1897.

THE FIRST SCHEDULE

[*See* section 2(*l*)]

Sl. No.	Tribunal/Appellate Tribunal/Authority	Enactments
(1)	(2)	(3)
1.	Customs, Excise and Service Tax Appellate Tribunal	The Customs Act, 1962 (52 of 1962)
2.	Appellate Tribunal	The Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 (13 of 1976)
3.	Central Administrative Tribunal	The Administrative Tribunals Act, 1985 (13 of 1985)
4.	State Administrative Tribunals	The Administrative Tribunals Act, 1985 (13 of 1985)
5.	Railway Claims Tribunal	The Railway Claims Tribunal Act, 1987 (54 of 1987)
6.	Securities Appellate Tribunal	The Securities and Exchange Board of India Act, 1992 (15 of 1992)
7.	Debts Recovery Tribunal	The Recovery of Debts and Bankruptcy Act, 1993 (51 of 1993)
8.	Debts Recovery Appellate Tribunal	The Recovery of Debts and Bankruptcy Act, 1993 (51 of 1993)
9.	Telecom Disputes Settlement and Appellate Tribunal	The Telecom Regulatory Authority of India Act, 1997 (24 of 1997)
10.	Appellate Tribunal for Electricity	The Electricity Act, 2003 (36 of 2003)
11.	Armed Forces Tribunal	The Armed Forces Tribunal Act, 2007 (55 of 2007)
12.	National Green Tribunal	The National Green Tribunal Act, 2010 (19 of 2010)
13.	National Company Law Appellate Tribunal	The Companies Act, 2013 (18 of 2013)
14.	National Consumer Disputes Redressal Commission	The Consumer Protection Act, 2019 (35 of 2019)
15.	Industrial Tribunal constituted by the Central Government	The Industrial Relations Code, 2020 (35 of 2020)
16.	Income-tax Appellate Tribunal	The Income-tax Act, 2025 (30 of 2025).

THE SECOND SCHEDULE

(*See* section 18)

Amendments to certain enactments	Marginal headings
(1)	(2)
1. In section 129 of the Customs Act, 1962, for sub-section (*7*), the following sub-section shall be substituted, namely:—	Amendment of Act 52 of 1962.
"(*7*) Notwithstanding anything contained in this Act, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of a President, Vice-President and other Members of the Appellate Tribunal under this Act shall be governed by the provisions of the Tribunals Reforms Act, 2026.".	
2. For section 12A of the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976, the following section shall be substituted, namely:—	Amendment of Act 13 of 1976.
"12A. Notwithstanding anything contained in this Act, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of a Chairperson and Members of the Appellate Tribunal under this Act shall be governed by the provisions of the Tribunals Reforms Act, 2026.".	Selection, qualifications, conditions of service, allowances, etc.
3. For section 10B of the Administrative Tribunals Act, 1985, the following section shall be substituted, namely:—	Amendment of Act 13 of 1985.
"10B. Notwithstanding anything contained in this Act, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of a Chairman and Members of the Tribunal under this Act shall be governed by the provisions of the Tribunals Reforms Act, 2026.".	Selection, qualifications, conditions of service, allowances, etc.
4. For section 9A of the Railway Claims Tribunal Act, 1987, the following section shall be substituted, namely:—	Amendment of Act 54 of 1987.
"9A. Notwithstanding anything contained in this Act, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of a Chairman, Vice-Chairman and other Members of the Tribunal under this Act shall be governed by the provisions of the Tribunals Reforms Act, 2026.".	Selection, qualifications, conditions of service, allowances, etc.
5. For section 15QA of the Securities and Exchange Board of India Act, 1992, the following section shall be substituted, namely:—	Amendment of Act 15 of 1992.
"15QA. Notwithstanding anything contained in this Act, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of a Presiding Officer and Members of the Securities Appellate Tribunal under this Act shall be governed by the provisions of the Tribunals Reforms Act, 2026.".	Selection, qualifications, conditions of service, allowances, etc.

(1)	(2)
6. In the Recovery of Debts and Bankruptcy Act, 1993,—	Amendment of Act 51 of 1993.
(*a*) for section 6A, the following section shall be substituted, namely:—	
"6A. Notwithstanding anything contained in this Act, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of a Presiding Officer of the Tribunal under this Act shall be governed by the provisions of the Tribunals Reforms Act, 2026.";	Selection, qualifications, conditions of service, allowances, etc.
(*b*) for section 15A, the following section shall be substituted, namely:—	
"15A. Notwithstanding anything contained in this Act, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of a Chairperson of the Appellate Tribunal under this Act shall be governed by the provisions of the Tribunals Reforms Act, 2026.".	Selection, qualifications, conditions of service, allowances, etc.
7. For section 14GA of the Telecom Regulatory Authority of India Act, 1997, the following section shall be substituted, namely:—	Amendment of Act 24 of 1997.
"14GA. Notwithstanding anything contained in this Act, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of a Chairperson and Members of the Appellate Tribunal under this Act shall be governed by the provisions of the Tribunals Reforms Act, 2026.".	Selection, qualifications, conditions of service, allowances, etc.
8. For section 117A of the Electricity Act, 2003, the following section shall be substituted, namely:—	Amendment of Act 36 of 2003.
"117A. Notwithstanding anything contained in this Act, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of a Chairperson and Members of the Appellate Tribunal under this Act shall be governed by the provisions of the Tribunals Reforms Act, 2026.".	Selection, qualifications, conditions of service, allowances, etc.
9. For section 9A of the Armed Forces Tribunal Act, 2007, the following section shall be substituted, namely:—	Amendment of Act 55 of 2007.
"9A. Notwithstanding anything contained in this Act, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of a Chairperson and Members of the Tribunal under this Act shall be governed by the provisions of the Tribunals Reforms Act, 2026.".	Selection, qualifications, conditions of service, allowances, etc.

(1)	(2)
10. For section 10A of the National Green Tribunal Act, 2010, the following section shall be substituted, namely:—	Amendment of Act 19 of 2010.
"10A. Notwithstanding anything contained in this Act, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of a Chairperson, Judicial Member and Expert Member of the Tribunal under this Act shall be governed by the provisions of the Tribunals Reforms Act, 2026.".	Selection, qualifications, conditions of service, allowances, etc.
11. For section 417A of the Companies Act, 2013, the following section shall be substituted, namely:—	Amendment of Act 18 of 2013.
"417A. Notwithstanding anything contained in this Act, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of a Chairperson and Members of the Appellate Tribunal under this Act shall be governed by the provisions of the Tribunals Reforms Act, 2026.".	Selection, qualifications, conditions of service, allowances, etc.
12. In section 55 of the Consumer Protection Act, 2019, for sub-section (*1A*), the following sub-section shall be substituted, namely:—	Amendment of Act 35 of 2019.
"(*1A*) Notwithstanding anything contained in this Act, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of a President and members of the National Commission under this Act shall be governed by the provisions of the Tribunals Reforms Act, 2026.".	
13. In the Industrial Relations Code, 2020, in section 44,—	Amendment of Act 35 of 2020.
(*a*) for sub-section (*4*), the following sub-section shall be substituted, namely:—	
"(*4*) Notwithstanding anything contained in this Act, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of Judicial Member and Administrative Member of an Industrial Tribunal under this Act shall be governed by the provisions of the Tribunals Reforms Act, 2026.";	
(*b*) for sub-section (*9*), the following sub-section shall be substituted, namely:—	
"(*9*) If, for any reason, a vacancy (other than a temporary absence) occurs in a National Industrial Tribunal or the Tribunal constituted by the State Government under sub-section (*1*), then, such vacancy shall be filled up in such manner as may be prescribed, without prejudice to sub-section (*5*), and the proceeding shall be continued before such National Industrial Tribunal or the Tribunal constituted by the State Government, from the stage at which the vacancy is filled.".	

(1)	(2)
14. In section 361 of the Income-tax Act, 2025, for sub-section (*2*), the following sub-section shall be substituted, namely:—	Amendment of Act 30 of 2025.
"(*2*) Irrespective of anything contained in this Act, the qualifications, manner of selection, appointment, salaries and allowances, resignation, removal and other conditions of service and eligibility for reappointment of the President, Vice-President and other Members of the Appellate Tribunal appointed after the commencement of the Tribunals Reforms Act, 2026, shall be governed by the provisions of the said Act.".	

DR. RAJIV MANI,
Secretary to the Govt. of India.

UPLOADED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI–110002
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ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-55

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 34 ಕೇಶಾಪ್ರ 2026 ಬೆಂಗಳೂರು, ದಿನಾಂಕ:24.08.2026

ದಿನಾಂಕ: 14.08.2026 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE NATIONAL CO-OPERATIVE DEVELOPMENT CORPORATION (AMENDMENT) ACT, 2026 (NO. 19 OF 2026) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—26 REGISTERED NO. DL—(N)04/0007/2003—26

भारत का राजपत्र
The Gazette of India

सी.जी.-डी.एल.-अ.-14082026-275473
CG-DL-E-14082026-275473

असाधारण
EXTRAORDINARY
भाग II — खण्ड 1
PART II — Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं॰ 35] नई दिल्ली, शुक्रवार, अगस्त 14, 2026/श्रावण 23, 1948 (शक)
No. 35] NEW DELHI, FRIDAY, AUGUST 14, 2026/SRAVANA 23, 1948 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 14*th August,* 2026/*Sravana* 23, 1948 *(Saka)*

The following Act of Parliament received the assent of the President on the 14th August, 2026 and is hereby published for general information:—

THE NATIONAL CO-OPERATIVE DEVELOPMENT CORPORATION (AMENDMENT) ACT, 2026

No. 19 OF 2026

[14*th August*, 2026.]

An Act further to amend the National Co-operative Development Corporation Act, 1962.

BE it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the National Co-operative Development Corporation (Amendment) Act, 2026.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

26 of 1962.

Amendment of section 2.

2. In the National Co-operative Development Corporation Act, 1962 (hereinafter referred to as the principal Act), in section 2,—

(*a*) clause (*aba*) shall be omitted;

(*b*) after clause (*b*), the following clause shall be inserted, namely:—

'(*ba*) "co-operative development" means planning, promoting and financing programmes, whether directly or through any intermediary entity, to co-operative societies;';

(*c*) in clause (*c*), for the words and figures "the Multi-State Co-operative Societies Act, 1984 or under any other law with respect to co-operative societies for the time being in force in any State", the words and figures "the Multi-State Co-operative Societies Act, 2002 or under any other law with respect to co-operative societies for the time being in force" shall be substituted; 51 of 1984. 39 of 2002.

(*d*) in clause (*da*), after sub-clause (*viii*), the following sub-clauses shall be inserted, namely:—

"(*ix*) processed food and other edible products;

(*x*) any other food items as may be notified by the Central Government;";

(*e*) in clause (*dba*), for the words "in the rural area and includes any handicrafts or rural crafts", the words "including any handicrafts or other crafts" shall be substituted;

(*f*) after clause (*dd*), the following clause shall be inserted, namely:—

'(*de*) "notification" means a notification published in the Official Gazette and the expression "notify" or "notified" shall be construed accordingly;'.

Omission of section 2A.

3. Section 2A of the principal Act shall be omitted.

Amendment of section 3.

4. In section 3 of the principal Act, in sub-section (*4*), clause (*vii*) shall be omitted.

Amendment of section 9.

5. In section 9 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) for the words ", through co-operative societies", the words "for co-operative development" shall be substituted;

(*ii*) in clause (*a*), for the words "and notified commodities", the words ", notified commodities and industrial goods" shall be substituted;

(*b*) in sub-section (*2*),—

(*i*) for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) provide funds to State Governments for financing co-operative societies or any entity engaged in co-operative development, for the purchase of agricultural produce, foodstuffs, livestock, poultry feed, industrial goods, notified commodities and notified services on behalf of the Central Government, to the extent such funds are used for co-operative societies;";

(*ii*) after clause (*d*), the following clause shall be inserted, namely:—

"(*da*) provide loans and grants directly to co-operative societies or any entity engaged in co-operative development to the extent such funds are used for co-operative societies, subject to furnishing security, as may be required by the Corporation;";

(*iii*) after clause (*f*), the following clause shall be inserted, namely:—

"(*g*) with the approval of the Central Government, participate in the share capital of co-operative societies other than a co-operative society referred to in clause (*f*), or any entity engaged in co-operative development.";

(*c*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) The entity engaged in co-operative development shall be such as may be determined by the Board.".

Insertion of new section 9A.

6. After section 9 of the principal Act, the following section shall be inserted, namely:—

Incidental powers.

"9A. The Corporation may do all such things as may be necessary or incidental to or consequential upon the exercise of its powers, discharge of its functions and the performance of its duties, under this Act, or under any other law for the time being in force.".

Insertion of new section 13A.

7. After section 13 of the principal Act, the following section shall be inserted, namely:—

Credit information.

"13A. The Corporation may, for the purpose of the efficient discharge of its functions under this Act, collect from or furnish to the Central Government, the Reserve Bank or any banking company or such other financial institution as may be notified by the Central Government in this behalf, credit information or other information.".

DR. RAJIV MANI,
Secretary to the Govt. of India.

UPLOADED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI–110002
AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI–110054.

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(ಕುಸುಮ ಆರ್.ವಿ.)
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PR-56

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 35 ಕೇಶಾಪ್ರ 2026 ಬೆಂಗಳೂರು, ದಿನಾಂಕ:24.08.2026

ದಿನಾಂಕ: 17.08.2026 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE MINES AND MINERALS (DEVELOPMENT AND REGULATION) AMENDMENT ACT, 2026 (NO. 20 OF 2026) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—26 REGISTERED NO. DL—(N)04/0007/2003—26

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The Gazette of India

सी.जी.-डी.एल.-अ.-17082026-275519
CG-DL-E-17082026-275519

असाधारण
EXTRAORDINARY
भाग II — खण्ड 1
PART II — Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं॰ 36] नई दिल्ली, सोमवार, अगस्त 17, 2026/श्रावण 26, 1948 (शक)
No. 36] NEW DELHI, MONDAY, AUGUST 17, 2026/SRAVANA 26, 1948 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 17th August, 2026/*Sravana 26*, 1948 *(Saka)*

The following Act of Parliament received the assent of the President on the 17th August, 2026 and is hereby published for general information:—

THE MINES AND MINERALS (DEVELOPMENT AND REGULATION) AMENDMENT ACT, 2026

No. 20 OF 2026

[17*th August,* 2026.]

An Act further to amend the Mines and Minerals (Development and Regulation) Act, 1957.

BE it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Mines and Minerals (Development and Regulation) Amendment Act, 2026.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 2.

2. In the Mines and Minerals (Development and Regulation) Act, 1957 (hereinafter referred to as the principal Act), in section 2, after the words "regulation of mines", the words "and mineral bearing lands" shall be inserted. 67 of 1957.

Amendment of section 3.

3. In section 3 of the principal Act, after clause (*ad*), the following clause shall be inserted, namely:—

'(*ada*) "mineral bearing land" means any land having the mineral contents in accordance with the parameters prescribed under clause (*a*) of sub-section (*2*) of section 5;'.

Insertion of new section 9D.

4. After section 9C of the principal Act, the following section shall be inserted, namely:—

Certain conditions or restrictions on imposition of tax, cess, etc.

"9D. (*1*) No tax, cess or such other levy (by whatever name called) shall be imposed by the State Government on—

(*a*) mineral rights; or

(*b*) mineral bearing lands, either based on mineral quantity or mineral value or royalty payable or otherwise,

except in accordance with such conditions or restrictions as may be prescribed by the Central Government.

(*2*) Notwithstanding anything contained in any other law for the time being in force, or in any judgment, decree or order of any court, the imposition of such tax, cess or other levy by the State Government on—

(*a*) mineral rights; or

(*b*) mineral bearing lands either based on mineral quantity or mineral value or royalty payable or otherwise,

which is not deposited with the State Government or recovered by it before the commencement of the Mines and Minerals (Development and Regulation) Amendment Act, 2026, shall be deemed to be invalid at all material times:

Provided that any such tax, cess or other levy on mineral rights or on mineral bearing lands, already deposited with the State Government or recovered by it before such commencement, shall not be liable to be refunded.".

Amendment of section 13.

5. In section 13 of the principal Act, in sub-section (*2*), after clause (*t*), the following clause shall be inserted, namely:—

"(*ta*) the conditions or restrictions on imposition of tax, cess or such other levy under sub-section (*1*) of section 9D;".

DR. RAJIV MANI,
Secretary to the Govt. of India.

UPLOADED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI–110002
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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಕುಸುಮ ಆರ್.ವಿ.)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ
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ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-57

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

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रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—26 REGISTERED NO. DL—(N)04/0007/2003—26

भारत का राजपत्र
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PUBLISHED BY AUTHORITY

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 17th August, 2026/*Sravana 26*, 1948 *(Saka)*

The following Act of Parliament received the assent of the President on the 17th August, 2026 and is hereby published for general information:—

THE TAXATION AND OTHER LAWS (AMENDMENT) ACT, 2026

No. 21 of 2026

[17*th August,* 2026.]

An Act further to amend the Payment and Settlement Systems Act, 2007 and the Income-tax Act, 2025, and to amend the Finance Act, 2026.

BE it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Taxation and Other Laws (Amendment) Act, 2026.

(*2*) Save as otherwise provided in this Act, it shall be deemed to have come into force on the 1st day of April, 2026.

CHAPTER II

AMENDMENT TO THE PAYMENT AND SETTLEMENT SYSTEMS ACT, 2007

Amendment of Act 51 of 2007.

2. In the Payment and Settlement Systems Act, 2007, in section 10A, for the words, figures and letters "the electronic modes of payment prescribed under section 269SU of the Income-tax Act, 1961", the words "one or more electronic modes of payment as the Central Government may, by notification, specify" shall be substituted with effect from the date of publication of this Act in the Official Gazette. 43 of 1961.

CHAPTER III

AMENDMENTS TO THE INCOME-TAX ACT, 2025

Substitution of new Schedule for Schedule I.

3. In the Income-tax Act, 2025 (hereafter in this Chapter referred to as the principal Act), for Schedule I, the following Schedule shall be substituted, namely:— 30 of 2025.

'SCHEDULE I

[*See* section 9(*12*)]

CONDITIONS FOR CERTAIN ACTIVITIES NOT TO CONSTITUTE BUSINESS CONNECTION IN INDIA

1. (*1*) The eligible investment fund referred to in section 9(*12*) shall be a fund established or incorporated or registered outside India, which collects funds from its members for investing it for their benefit, and fulfils the following conditions:—

(*a*) the fund is not a person resident in India;

(*b*) the fund is—

(*i*) a resident of a country or a specified territory with which an agreement referred to in section 159(*1*) or (*2*) has been entered into; or

(*ii*) established or incorporated or registered in a country or a specified territory as the Central Government may, by notification, specify;

(*c*) the aggregate participation or investment in the fund, directly by persons resident in India, does not exceed 5% of the corpus of the fund as on the 1st April and the 1st October of the tax year, and—

(*i*) for the purposes of calculation of such aggregate participation or investment in the fund, any contribution up to twenty-five crore rupees made by the eligible fund manager during the first three years of operation of the fund shall not be taken into account; or

(*ii*) where the said aggregate participation or investment in the fund exceeds 5% on the 1st April or the 1st October of the tax year, the condition mentioned in this clause shall be deemed to be satisfied, if it is satisfied within four months of the 1st April or the 1st October, as the case may be, of such tax year;

(*d*) the fund shall not carry on or control and manage, directly or indirectly, any business in India; and

(*e*) no person acting on behalf of the fund engages in any activity which constitutes a business connection in India other than the activities undertaken by the eligible fund manager on its behalf.

(*2*) The eligible fund manager referred to in section 9(*12*), in respect of an eligible investment fund, shall be any person who is engaged in the activity of fund management and fulfils the following conditions:—

(*a*) the person is not an employee of the eligible investment fund or a connected person of such fund;

(*b*) the person is registered as a fund manager or an investment advisor in accordance with the specified regulations;

(*c*) the person is acting in the ordinary course of his business as a fund manager; and

(*d*) the person along with his connected persons shall not be entitled, directly or indirectly, to more than 20% of the profits accruing or arising to the eligible investment fund from the transactions carried out by the fund through the fund manager.

(*3*) Every eligible investment fund shall, in respect of its activities in a tax year, furnish within ninety days from the end of the tax year,—

(*a*) a statement in the prescribed form to the prescribed income-tax authority containing information relating to the fulfilment of the conditions specified in this Schedule; and

(*b*) provide such other relevant information or documents, as may be prescribed.

(*4*) The provisions of this Schedule shall apply as per such guidelines and in such manner, as the Board may prescribe in this behalf.

2. In this Schedule, the expressions—

(*a*) "connected person" shall have the meaning assigned to it in section 184(*5*);

(*b*) "corpus" means the total amount of funds raised for the purpose of investment by the eligible investment fund as on a particular date;

(*c*) "specified regulations" means—

(*i*) the Securities and Exchange Board of India (Investment Advisers) Regulations, 2013; or

(*ii*) the Securities and Exchange Board of India (Portfolio Managers) Regulations, 2020; or

(*iii*) such other regulations made under the Securities and Exchange Board of India Act, 1992 (15 of 1992), as may be notified in this behalf.'.

Amendment of Schedule IV.

4. In Schedule IV to the principal Act, in the Table,—

(*a*) in serial number 13A, in column D,—

(*i*) for clause (*d*), the following clause shall be substituted, namely:—

"(*d*) the contract manufacturer produces specified electronic goods on behalf of the foreign company for a consideration; and";

(*ii*) in clause (*e*), for the figures "2030-2031", the figures "2040-2041" shall be substituted;

(*b*) in serial number 13C, in column D, clause (*a*) shall be omitted;

(*c*) after serial number 13C and entries relating thereto, the following shall be inserted, namely:—

A	B	C	D
"13D.	Any interest on Government security, and any capital gains arising from the sale, exchange or transfer of such Government security.	A Foreign Institutional Investor.	Such exemption shall be subject to furnishing of information in such form and manner, as may be prescribed.
13E.	Any interest on Government security, and any capital gains arising from the sale, exchange or transfer of such Government security.	Bank for International Settlements.	Such exemption shall be subject to furnishing of information in such form and manner, as may be prescribed.";

(*d*) after serial number 13E as so inserted and the entries relating thereto, the following shall be inserted, with effect from the 1st day of October, 2026, namely:—

A	B	C	D
"13F.	Any income on sale of rough diamonds.	A foreign company— (*a*) engaged in the business of diamond mining; or (*b*) being a sightholder of the company referred to in clause (*a*); or (*c*) being a broker, aggregator or a tender and auction entity connected with sale of rough diamonds.	(*a*) The sale of rough diamonds is carried out in any notified special zone as referred to in section 9(*9*)(*c*)(*ii*)(*C*); (*b*) such foreign company maintains and furnishes such information in such form and manner, as may be prescribed; and (*c*) such exemption shall be available up to the tax year ending on the 31st March, 2041.
13G.	Any income accruing or arising on account of storage of components in a warehouse in a custom bonded area.	A foreign company, which stores components in a warehouse in a custom bonded area for providing them to a contract manufacturer to be used for manufacturing of specified electronic goods.	(*a*) Such exemption shall be available on sale of components by such foreign company; (*b*) such contract manufacturer produces electronic goods on behalf of any foreign company;

A	B	C	D
			(*c*) such exemption shall be subject to furnishing of information in such form and manner, as may be prescribed; and (*d*) such exemption shall be available up to the tax year ending on the 31st March, 2041.”;

(*e*) after Note 2 below the Table, the following Note shall be inserted, namely:—

‘Note 2A: For the purposes of Sl. No. 13A, the expression “specified electronic goods” means—

(*a*) mobile phones; or

(*b*) laptops, all-in-one personal computers and tablets; or

(*c*) servers and ultra small form factor (USFF); or

(*d*) sub-assemblies to the finished goods mentioned in clauses (*a*) to (*c*); or

(*e*) hearables and wearables and accessories related to the finished goods mentioned in clauses (*a*) to (*c*).’;

(*f*) in Note 3 below the Table, for clause (*c*), the following clause shall be substituted, namely:—

‘(*c*) “specified data centre” means a data centre which—

(*i*) is operated by an Indian company, whether by way of owning or leasing; and

(*ii*) satisfies such other conditions as may be prescribed.’;

(*g*) after Note 3 below the Table, the following Note shall be inserted, namely:—

‘Note 4: For the purposes of Sl. Nos. 13D and 13E,—

(*a*) “Bank for International Settlements” means the Bank for International Settlements established at the Hague Conference in 1930 and headquartered at Basel, Switzerland;

(*b*) “Foreign Institutional Investor” shall have the meaning assigned to it in section 210(*6*)(*a*);

(*c*) “Government security” shall have the same meaning as assigned to it in section 2(*f*) of the Government Securities Act, 2006 (38 of 2006).’;

(*h*) after Note 4 as so inserted, the following Notes shall be inserted with effect from the 1st day of October, 2026, namely:—

'Note 5: For the purposes of Sl. No. 13F, the expression "rough diamond" means any diamond that is unworked or simply sawn, cleaved or bruted and falling under the Tariff Heading 7102 10, 7102 21, or 7102 31 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and accompanied by the Kimberley Process Certificate.

Note 6: For the purposes of Sl. No. 13G,—

(*a*) "contract manufacturer" means an Indian company which produces specified electronic goods on behalf of any foreign company in a custom bonded area;

(*b*) "custom bonded area" means a warehouse as referred to in section 65 of the Customs Act, 1962 (52 of 1962); and

(*c*) "specified electronic goods" shall have the meaning assigned to it in Note 2A.'.

Amendment of Schedule V.

5. In Schedule V to the principal Act, in the Table, in serial number 5, in column D, clause (*b*) shall be omitted.

CHAPTER IV

AMENDMENT TO THE FINANCE ACT, 2026

Amendment of Act 4 of 2026.

6. In section 3 of the Finance Act, 2026,—

(*a*) in sub-section (*4*), in clause (*b*), in the Table, for serial number 9 and the entries relating thereto, the following shall be substituted:—

A	B	C	D
"9.	200 or 201.	Every domestic company other than a special purpose vehicle referred to in Schedule V [Note 2].	10%.
9A.	200 or 201.	Every domestic company, being a special purpose vehicle referred to in Schedule V [Note 2].	25%.";

(*b*) in sub-section (*12*), in clause (*b*), in the Table, for serial number 9 and the entries relating thereto, the following shall be substituted:—

A	B	C	D
"9.	200 or 201.	Every domestic company other than a special purpose vehicle referred to in Schedule V [Note 2].	10%.
9A.	200 or 201.	Every domestic company, being a special purpose vehicle referred to in Schedule V [Note 2].	25%.".

CHAPTER V

MISCELLANEOUS

Ord. 2 of 2026.

Repeal and saving.

7. (*1*) The Income-tax (Amendment) Ordinance, 2026 is hereby repealed.

(*2*) Notwithstanding such repeal, anything done or any action taken under the provisions of the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of this Act.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಕುಸುಮ ಆರ್.ವಿ.)
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ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-58

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:– ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು–೫೯.

P S BASAVARAJU